

STATEMENT OF PURPOSE

RS21117

To allow a State Income Tax Credit under Section 63-3029C Idaho Code, for Sun Valley Adaptive Sports (SVAS) of Sun Valley. SVAS is dedicated to enriching the lives of people with disabilities through sports and recreation. Their programs give children, teens, adults and veterans with disabilities the opportunity to experience competition and the outdoors without limitations.

Two-thirds of the work SVAS does goes to Higher Ground, which focuses on returning servicemen and women back into society. The participants have exhibited Post Traumatic Stress Disorder (PTSD), Traumatic Brain Injury (TBI), and physical injuries. The program is educational and the rehabilitation, both mental and physical, is research based while utilizing a highly innovative and multi-disciplinary approach. The program is recognized as one of the country's premier rehabilitation programs by the Department of Defense, military medical centers, and veteran service organizations. Higher Ground is also recognized as one of the country's top 48 service organizations by the Department of Defense. To date, 350 veterans have participated in the SVAS/Higher Ground Program.

Upon passage and approval, this act shall take effect retroactively to January 1, 2012.

FISCAL NOTE

The annual budget for the Higher Ground Program is \$680,000, which is raised from the private sector, family foundations, grants and annual fundraisers. The donations from Idaho total approximately \$142,000. The maximum impact to the General Fund would be \$25,000.

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